## **HOUSE BILL 492**

## By Harrison

AN ACT to amend Tennessee Code Annotated, Title 68, Chapter 11, Part 2, relative to the annual nursing home privilege tax.

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 68-11-216(c)(2), is amended by deleting the language "July 1, 2009" and by substituting instead the language "July 1, 2011"; by deleting the language "August 15, 2009, for the July 2009, installment" and by substituting instead the language "August 15, 2011, for the July 2011 installment"; and by deleting the language "July 15, 2011" and by substituting instead the language "July 15, 2013".

SECTION 2. Tennessee Code Annotated, Section 68-11-216(c)(3), is amended by deleting in the first sentence the language "July 1, 2009, and on July 1, 2010" and by substituting instead the language "July 1, 2011, and on July 1, 2012"; by deleting in the final sentence the language "after July 1, 2009, and July 1, 2010" and by substituting instead the language "after July 1, 2011, and July 1, 2012"; and by also deleting in the final sentence the language "after July 1, 2004," and by substituting instead the language "after July 1, 2004," and by substituting instead the language "after July 1, 2011".

SECTION 3. Tennessee Code Annotated, Section 68-11-216(c)(6), is amended by deleting the subdivision in its entirety and by substituting instead the following:

(6)

(A) All nursing home privilege tax payments made by nursing homes under this section and received by the state; all investment earnings credited to the nursing home privilege tax payments; any interest and penalties paid under this section by any nursing home; and all funds generated by federal matching payments made relative to the

nursing home privilege tax shall be available to and used by the bureau for the sole purpose of providing payment to nursing homes.

(B) No part of the nursing home privilege tax payments made by nursing homes under this section and received by the state; the investment earnings credited to the nursing home privilege tax payments; the interest and penalties paid under this section by any nursing home; or the funds generated by federal matching payments made relative to the nursing home privilege tax shall be used for any purpose other than providing payment to nursing facilities.

SECTION 4. Tennessee Code Annotated, Section 68-11-216(c)(10), is amended by deleting the language "July 15, 2009" and by substituting instead the language "July 15, 2011".

SECTION 5. Tennessee Code Annotated, Section 68-11-216(c)(12), is amended by deleting the language "June 30, 2011" and by substituting instead the language "June 30, 2013".

SECTION 6. This act shall take effect July 1, 2011, the public welfare requiring it.

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